G R S IX 5]

*Previous references*

1914.15
( municipal

**File No** 128-14

**Serial Nos** 1

*Later references*

Preserve

# GENERAL AND REVENUE SECRETARIAT.

---

*Serial Nos* 1

**Part B for** September 1917

---

SUBJECT.

Revision of the Municipal Accounts manual.

---

Recorded with no present order

W D 1250—GPB—60,000 28-1 19

15524

GRS 11] 1914-1916

GENERAL AND REVENUE SECRETARIAT

( Munic. )

NOTES

File No 128-14

FILE HEADING

Mysore Municipal Account Manual

From

The Dy. Comr., Mysore Distt.

No 165 Dated 17 8. 1914 Received 25 8 1914

| Diary No | Enclos | Spare Copies | Serial No |
|---|---|---|---|
| 1564 | 3 | — | 1 |

BRIEF ABSTRACT OF LETTER

Forwards the Mysore City Munic. President's letter requesting sanction to articles 23 & 27 of the Munic. Account Manual being amended in the manner therein suggested so as to give more power to Munic. Councils

NOTES AND ORDERS

The recommendations of the Local Self-Govt. Committee in this respect go further than what the Mysore City Munic. Council now proposes & if approved, the Munic. President may be informed that this same question is under the Consid[illegible]

NOTES—First Sheet

GPB—35 000—15 6 12

1554

2

G. R. S. 12]

General and Revenue Secretariat | Mk File No. 128 of 1914

Serial No.

of the Special Committee which is sitting to consider the whole question connected with the system of local self. Govt in Mysore and that final orders of Govt on their recommendations may therefore be awaited

Draft is placed in the file

16.10.14 2 Then is no harm in considering the question now & passing orders earlier if possible

17.10 Put up extracts from the Procgs of the Committee & Consult Comptroller C. & G.

19/10

3 Extracts placed in the file

4 Forwarded to the Comptroller C & G for favour of opinion on the Municipal Council's proposal

"By order"

M Ramachandra Rao
12/12
for Offg Secretary

R

O dt 12 & 14 12 14

CONTROLLER'S CIVIL BRANCH, 15 DEC 1914 BANGALORE MYSORE GOVT

Vous—Contin. sheet.

GPB—20,000—15-9-14

3

(G R ', 12]

General and Revenue Secretariat | File No 128 of 1914

Serial No

I have already recorded my opinion in my note dated 23rd November 1914 to the Assistant Secretary, Local Fund Branch, that the increased powers of expenditure recommended by the Local Fund Committee may be granted to local bodies at once The Mysore City Municipal Council proposes to make a distinction between City and other Municipal Councils and to have larger powers conferred on the City Municipal Councils than what the Local Fund Committee have recommended, except in regard to the entertainment of temporary establishment

As a first instalment, the extension of powers as recommended by the Local Fund Committee may be sanctioned, for the City as well as other Municipal Councils--Draft amendments rules 22, 23, 24, 25 and 241 are herewith put up.

Comptroller

Note - Contin sheet

G P H—5 000—26-6-11

3
a

Draft Addenda and Corrigenda to the Municipal Account Manual.

Page 10.

For the existing rule 22, substitute the following --

22. When the budget has been passed by Government, the Municipal Council shall not incur any expenditure under any of the heads in excess of the amounts provided under that head without making provision for such excess either by a transfer from some other head under which there are savings or by obtaining previous sanction of Government Any expenditure incurred in excess of the sanctioned budget grants except as above or under rule 26 will render the officer or officers responsible personally liable.

Page 11 -- ——— Omit Rule 23.

Page 11 Rules 24 and 27.

Substitute the following --

24. All allotments and transfers sanctioned after the budget estimate has been passed by the Government should be communicated to the Comptroller in Form No. 2, suitably altered, and noted under the initials of the President in the office copy of the printed budget estimate retained for use in the Municipal Office against the head concerned with a note of the authority sanctioning it, the amount being added to, or deducted from, the original estimate by a plus and minus entry in red ink.

27. Municipal Councils are competent to sanction all items of expenditure, including the entertainment of temporary establishments within budget limits, except the following which require the sanction of Government

(1)

(i) Variations in the scale of permanent establishment in the case of employees on pay exceeding Rs 10/-

(ii) Re-appropriation of budget grants for the purpose of increasing expenditure under establishments

(iii) Expenditure on original public works exceeding Rs 1,500/-

---

Page 78. For Rule 241 substitute the following :-

241(i) Municipal Councils (and their Presidents, if duly authorised by them and to the extent of powers so authorised) may sanction, within budget limits, estimates for all repair works, and for original works not exceeding Rs. 1,500/- in any case

(ii)(a) They are also authorised to incur excess expenditure upto a limit of 5 per cent of the estimate under each item and upto the same amount on the total estimate, by any percentage so as not to exceed Rs 1,500/- in respect of any original work

(b) Where the expenditure is likely to exceed this limit, a revised estimate should be prepared and sanctioned by the Municipal Councils themselves, or submitted for the sanction of Government according as the total cost is within or beyond their powers of sanction.

(iii) For original works costing Rs. 1,500/- and upwards requiring the sanction of Government, the Council should submit in duplicate detailed estimates and plans

---

S.V.

15 4

J R S 12]

General and Revenue Secretariat

File No. 128 of 1914.

Serial No

Rec'd 15/1/15

Comptroller's suggestion is subject to approval

1 File resubmitted with the Comptroller's N O Note

2 This recommendation may be given effect to at once without waiting to legislation

Minuted 12/1/1915 BAS

3 A suitable draft may be proposed.

Rec'd 13/1

4 The proposed new Rule No 22 is suitable

10 Instead of amending rule No 23 it would be better to expressly affirm the powers of the Local Bodies by taking away the restriction regarding transfers from one major head to another major head. The new rule No 22 does not expressly give the extended powers in this respect to the Local Bodies from No 2 may be changed by omitting only the last column

11 If the above suggestion is accepted rule No 24 may be retained as it is

12 Rule No 27 is rather ambiguous and the use of the words "within budget limits" even in the present rule No 27 has been the cause of some confusion in the interpretation

NOTE—Contn sheet

GPB—P 009—2 11 14

R S 12]

General and Revenue Secretariat | M File No 12 f of 1916.

Serial No

~~6~~. It would be better to omit the ~~words~~ "within budget limits" as rule 22 makes ample provision in this behalf viz budget limit

13 As regards the items of expenditure proposed to be Reserved to Govt for sanction item no (iii) is provided for in an indirect way in clause (i) of Rule 241 proposed to be adopted Item no (i) relating to establishment has been dealt with in rule no 281 which also requires to be amended lastly item no (iii) relating to re appropriations so as to increase expenditure under establishment does not appear to be necessary No useful purpose is served by retaining this power to Govt and it would be inconsistent with the additional powers proposed to be given to the Boards to change the scale of establishment within certain limits The Boards are already exercising this power to some extent within major heads and for incidental arrears of pay the vesting of this power in the Boards would be very convenient and it

Not necessary in view of this mention in 27 [illegible]

with this amendment was expressly made in this item in view

he recommended

Note—Contn sheet

Serial No

also obviates much correspondence
If it is the object of Govt to see that the Boards should not create temporary appointments, it would be better to expressly say so in Rule. than retain the power of sanction re appropriations only

14 It is therefore suggested that in substitution of the proposed rule no 27, a rule to this effect may be adopted "Municipal Councils are competent to sanction all items of Expenditure and Contingencies subject to the limitations prescribed in the Municipal Regn, the rules and bye laws sanctioned thereunder or in the other Rules of this manual"

15 In Rule 241(1) now proposed, the words "within budget limits" may be omitted The words "Municipal Committees" may be also mentioned in the rule. At the end of this clause the following may be added "Original works costing more than Rs 1500 should be submitted to Govt for sanction"

16 In Clause (ii) of Rule 241 the words "by any percentage so as not to exceed Rs 500 in respect of any original work"

R S 12]

General and Revenue Secretariat

M File No 128 of 1914

| Serial No | |
|---|---|
| | may be omitted. Please compare the wording adopted in G.O. No 1999-2009/ Ry 296-92 of 6-8-1892. The rule as proposed by the Comptroller should be interpreted as restricting the powers of the Boards when the total cost exceeds Rs 1500. The intention of Govt appears to be that even in cases where Govt have sanctioned an estimate an excess up to a maximum of 5% may be spent without further sanction This may be made clearer by omitting the last few words of the rule as suggested above |
| 17 | Clause (iii) of proposed rule 241 is not consistent with clause (i) of the same rule. For the words "costing Rs 1500 and upwards", we may substitute "costing more than Rs 1500 |
| 18 | As already stated in para 13 above Rule 281 has to be modified At present under Rule 27 Board Commissioners can in urgent cases sanction temporary establishments costing Rs 20 a month for a period of 3 months and under rule 281, process peons may be employed |

NOTE—Contn sheet

(1 B— 000 26-6-11)

G. R. S. 12]

General and Revenue Secretariat | Mk File No 128 of 1914

Serial No

on salaries not exceeding Rs 5 during 4 months in a year under certain conditions the resolution of the Local Self Govt Committee does not cover the power of appointing process servers even in the absence of budget provision and it is not also clear whether the power of varying the scales of establishment should be exercised so as not to exceed the total sanctioned cost for each head of service It does not appear to be the intention of Govt to empower the Boards to utilize the staff sanctioned ~~for~~ for a specific purpose say conservancy for other purposes say lighting or collection

The limit was agreed to be raised from Rs 10 to Rs 15 in the informal meeting of the Secretaries at Mysore in December 1914

7

19 As regards temporary establishments, instead of controlling only the appropriations or depending on the chance of a provision in the budget at the time of its preparation or the retention thereof by Govt, it would be better to specifically say for what purposes and periods such establishments may be entertained without reference to Govt

NOTE—Contn sheet.

GPB—30 000—1-9-14

G R. S. 12]

General and Revenue Secretariat

M/ File No 12 8 of 1914

Serial No.

20 Subs with reference to Asst Secy's penal note in para 8 above

DS
20/1/15
23 21 Subs for orders.
Mappin
26/1

- from the Asst. Secy putting up a draft considering his note

22 The Comptroller's recommendations closely follow the recommendations of the Local Self Govt Committee, and they may be approved as a fresh instalment Draft is submitted.

23 This opportunity may, it is submitted, be taken to remove the ambiguity existing in the latter part of rule 241 (11) and to convey the idea contained in G O dated the 6th August 1897 correctly. This can be achieved by substituting the word "limit" for the word "amount occurring after "up to the time", and by omitting the words "by any percentage". The Asst. Comptroller & A Deputy (Mr B Sreenivasa Iyengar) has agreed to this Course being adopted

24 The draft submitted includes this change also.

Q

Submns Thro to Mr A V A Kam 17 7

Mass
8/7/15 Resubmitted
Mass
19/7

NOTE—Contn sheet.

GPB—30,000—15 9 14

TS 1554 10

G R.S 12 ]
General and Revenue Secretariat

MB File No 12E of 1914

Serial No.

24 The draft order proposed in this file may be approved. It follows the recommendations of the Local Self Govt Committee, agreed to by the Comptroller, the Heads of Depts & Dy Commissioners, and adopted by the L B & Muni Conference

Hm 2/8.

Rev Secy

put up with Committee's report
of Committee's note of 23-1-16 &
the Comptroller's note of 29-1-16 &
minutes of meeting of Heads of Depts
& Dy Commrs held on 29-1-16
Hm
to ✝ flagged
& X

25 The draft may be

Sd 9/8/15

2d Member

Hm 10/8

26 Recommendations of the L.S.G. Committee & also the Resolutions of the L B Conference are now before Govt and are receiving attention. This being so, the draft order appears to me to be the correct thing to pass now proceeded on ~~[illegible]~~ individual references like this. Nothing would be lost by an amendment of the orders of Govt on these Reports before these

10/8

L S G Misc 36-16.

27 Orders the views of Govt on the L S G Committee's & B Conference Reports

Sd 11/8/15

11/8/15

Hm 11/8/15 Hm 11/8.

Hors—Contingent

GPB—50 000—12-9-16

G. S. 12 ]
[illegible]al and Revenue Secretariat

NT File No 128 of 19[illegible]

Serial No

28. The questions dealt with in the file relate to enlarging the powers of Municipal Councils with reference to
(i) reappropriation of budget grants,
(ii) Estimates for works &
(iii) entertainment of temporary establishment.
(Vide draft order in the file)

29 The proposed rule 22 requires amendment with reference to placing of the order re the development of the L.S.Govt Scheme. The authority sanctioning the budget is the Govt in the case of City of Town Municipalities & the DC in the case of the Minor Municipalities.

30 The order referred to in the above para is silent on the questions relating to the sanctioning powers Estimates for works & the entertainment of temporary establishment

31 Subs for orders.

HK
15-2-1917

sec 32

Dm 19/2

amendments up by Govt Camp
put up the Rules
Dm
ntn about Municipal Manual

GPB—50 000— 12-8 10

WM 888—GPB—60 000—1 15

G R S III-2]

General and Revenue Secretariat | NL File No 128 of 1916

Serial No

33 The Powers asked for the Municipal Councils in the P U B are —

(1) Re appropriation of budget grants under Major & Minor heads

(2) Changes in the Scale of permanent Establishment upto a limit of Rs 5·00/- in City Municipalities both the Sanctioned grants

(3) Entertainment of temporary Establts for more than a year & not exceeding Rs 20/- per head & Rs 600/- per annum both the Sanctioned grants

(4) Sanction to original works upto & 2,500 in the Case of City Municipalities

(5) Power to subscribe for periodicals & newspapers —

In Exercising Powers under Rules 24 & 27 of the Municipal Act Manual —

34-(1) Powers (1) has been duly exercised in the orders issued in the U.S Government Scheme (Sub para 3 of Sub para 9 of Govt No. 3005-55/ML 132-16-1 dt 16 Nov. 1916) & suppl order have been published & is kept pending.

Note—Contn sheet

WD 1233—GPB—60 000—1 12-16—S.

13

L.S & Misc 36-16

G R S III 2]

General and Revenue Secretariat | Jud File No 128 of 1916

Serial No

(ii) Items 2 & 3 may perhaps be sanctd as the increases are proposed to be met from sanctd funds. Perhaps the Hr may be invited the L S G Committee recommended Rs 10/- per annum to Coll on Cess & Employees on pay Rs 20/- & under

(iii) Item (4) - L S G Committee recommended a grant of Rs 1500/- for original works -

(iv) Item (5) may be conceded on the understanding that the periodicals & newspapers are those dealing with or treating of H.C. & Sessions matters

Draft on the file is not based on latest order

35 - Split orders are passed on these points & draft will be put up -

27/6-17

Ref Secy 2 on Appl Regs

36 Let this be brought up with the file returned by the 2nd number reference

NOTE—Contn sheet

WD 1233—GPB—60 000—1 12-16—S.

G R S III-2]

L.S.G Misc 3616

General and Revenue Secretariat | M File No 128 1914

Serial No

to reapportionment

and the subject dealt with as a whole together

The existing draft in the file, based as it is on the Comptroller's Note, must form the basis of discussion with reference to para 69(5) of the L.S.G Committee's VI report

28/6/17

30/6/17

37 A revised draft G O is put up. This includes the amendments to the budget rules ordered by the 2nd Meeting of L S G Misc 1464-16. These amendments have to be scrutinized by the Financial Branch. Subd for order.

38 May Bn II be consulted?

23/7/1917

23/7

Linked file.

NOTE—Contn sheet

G R. S 12]

General and Revenue Secretariat. | Jud File No. 128 of 1914

Serial No

29 Rule 27 as revised
gives certain powers
to the Dist^r and is in
conformity with Rule 22
as revised
If the powers delegated
to the Dist^r under revised
Rule 27 are considered
too large, then they may
be restricted to "reappropriation
for increasing expenditure
under establishment", the
powers in regard to the
2 items being reserved to
Govt

ntn sheet

G R. S 12]

General and Revenue Secretariat.

Rul File No 128 of 1914

Serial No

40. The draft Rules may be referred unofficially to the Comptroller who was consulted on an earlier set of draft Rules & before the issue of the order on the L-S-G scheme

27/7/17

Secretary

41. Mr Carnell the Comptroller & the Finance Secy also

27/7

COLLECTS OFFICE 266 26-7-17
27 JUL 1917
FOR DIT

Rul 6 of 30/7/17 42. Referred unofficially to the Comptroller for favour of opinion re the draft Rules

27/7/17

Note—Contn sheet

G R S III-2,

General and Revenue Secretariat | File No 128 of 1914

Serial No

D AUG 1917

U O No 214 dated 6 8 17

43 It is for consideration whether the amendments now proposed can be given effect to -- before the Municipal Regulation is amended on the lines indicated in Government Order dated the -- 16th November 1916 Subject to this reservation the proposed amendments are discussed below -

(i) Rules 18 The sub-para now proposed to be added does not fit in with the existing sub-para. 2 The addition proposed may be worded as --- follows -

"In the case of Minor Municipalities, however, the budgets shall be submitted to the -- Deputy Commissioner of the District who is empowered to scrutinise and sanction them with or without modification"

(ii) Rule 18A In clause (d) as now proposed the words "Public Works" should be altered to "establishments"

(iii) Rule 22. The words "from the closing balance" may be omitted from "or by sanctioning additional grants from the closing balance" proposed to be inserted after "Savings" in line 6 of the Rule The restriction as regards the -- prescribed minimum balance not to be retrenched upon is provided for in a later Rule

(iv) Rule 23 This may be altered as follows -

"Except in regard to increase of expenditure under establishments, Municipal Councils may sanction re-appropriations of Budget grants -- under Major and Minor heads and may also sanction additional grants without trenching on the prescribed

FORM—Contn sheet

G R S III-2,

General and Revenue Secretariat | Rev File No 128 of 1914

Serial No

prescribed working balance Any alteration in the budget grants to provide for increased expenditure under Establishments requires the previous sanction of Government, in the case of the City and Town Municipalities, and of the Deputy Commissioner in the case of Minor Municipalities, and such sanction should be obtained by submitting a re-appropriation statement in duplicate in Form No.2"

The above alteration in the proposed amendment is suggested, as the place for defining the powers of re-appropriation is Rule 23 and not Rule 27

(v) Rule 24 The amendment may be restricted to the insertion of the words "or by the Deputy Commissioner" after the word "Government" in line 2

There is no purpose to be served either in sending up the re-appropriation statement through the Comptroller for sanction, or in communicating -- such sanction to the Comptroller As the Municipal accounts are not audited in the Comptroller's Office, the up-to-date expenditure figures in the reappropriation statement cannot be verified by the Comptroller As regards audit of expenditure against sanctioned grants, the sanctions will -- have to be produced by the local authorities for examination during local audit,

(vi) Rule 27 Item (2) in the Rule as now proposed may be omitted if it is provided for in -- Rule 23 as suggested above

(vii) Rule 241 In para (iii), it is proposed to alter "Rs 500" to "Rs 1,500" This would mean that

NOTE—Contd sheet

W1) 1238—GPS—60 000—1 12-16—S.

19

G R S III-2,

General and Revenue Secretariat | Mp File No 128 of 1914.

Serial No

that even for works costing Rs.1,500 only, -- sanction of Government is required But para (i) empowers the Municipal Councils to sanction works not exceeding Rs.1,500/- i.e , also works costing Rs.1,500 only. Hence the words "for works costing Rs.500 and upwards" at the beginning of para (iii) may be altered to "for original works costing more than Rs.1,500/-"

Bangalore,
4th August 1917
CV/4-8

Comptroller.

PTO

NOTE—Contn sheet

20

C 8936

G R S 12]

General and Revenue Secretariat.

Ml File No. 128 of 1914

Serial No

Pencil notes are noted in the margin of the Comptr's note
MK
15/8/17

44 Submitted with the Accountant General's opinion of the Comptroller with reference to para. graph 41 above. The file is now to be sent to the Financial Secretary
MK
15 8 1917
(Revised subject only)
45 MK 15/8

GEN. & REV SECR. 11 FINANCIAL 16 AUG 1917 Rec'd 544-17

46 Referred to the Financial Secretary to Govt for favour of opinion
M Jayaswal
16/8/17
MM

SP Rec'd 17/8

Flag "T" The case worker would have done well if he had taken my instruction before proposing alteration of this kind and letting Flag I to remain on it. MK 15/8

47) A comparative statement showing the amendments proposed by the Adv Branch, Comptroller's opinion thereon is prepared and submitted. A column is provided in the statement for recording financial Secretary's opinion. In para 43 supra the Comptroller raises the question whether amendments to Municipal Act should precede amendment to Municipal Regulation.
MM
PTO

NOTE—Contn sheet

CPB 21

| As the draft went up on the Administrative — Five Years | Observations of the Committee |
| --- | --- |
| Rule 24, 1 contd | Government is required. But this empowers the Municipal Commissioner to sanction works not exceeding i.e. also works costing Rs 150 or less than works costing Rs 500 & upwards" cut at the beginning of line (iii) may be altered & for original works costing more than Rs 150" [illegible] remarks |

As the draft put up in the Accounts Branch of the Comptroller
Rights of Courts
in the case of City and Town Municipal Councils and of the Deputy Comptroller in the case of Minor Municipal Councils -

(1) Variations in the scale of permanent establishment in the case of employees on pay exceeding Rs. 10 [ Limit raised to 150 ] vide

(2) Re-appropriations of budget grants for the purpose of increasing expenditure under establishments

(3) Expenditure on original Public Works exceeding Rs. 1500 '

This may be omitted if it is for in Rule 23 as suggested above

(viii) Rule 24

In para (5) general, the last sentence be deleted

(ix) Rule 25 The words "or Govt" in the second line be deleted

(x) Rule 29 (1) The following be substituted for para (1) [ consequential to 27 ]

"(1) Municipal Councils (and their Presidents if duly authorised by them and to the extent of powers so authorised) may sanction, within budget limits estimates for all repairs works, and for original works not exceeding Rs 1500, in any case "

(2) In para (ii) the word "limit" be substituted for the word "amount" and the words "by any percentage" be deleted, and for, "Rs 500" the following figures and words be substituted " Rs 1500 in respect of any original work

(3) In para (iii) the figures '1500' be substituted for '500' and the word 'original' be inserted before works exceeding Rs 1500 only Consequential the word works'

| As per draft put up on the administrative branch | Opinion of the Comptroller |
| --- | --- |
| V Rule 23 contd<br>or the Deputy Comr under Rule 27 below sanction should be obtained by submitting through the Comptroller a re-appropriation statement in duplicate as Form no 2" | Any alteration in the budget grant provide for increased expenditure Establishments requires the sanction of Govt, in the case of the City of Municipalities, and of the Deputy Comrs case of Minor Municipalities, and sanction should be obtained by submitting a re-appropriation Sts in duplicate as Form no 2"<br>The above alteration is suggested place for defining the powers of sanction is Rule 23 and not Re The amendment may be restricted insertion of the words "or by the Comr" There is no purpose to be se in sending up the Reappropriation Statem or "communicating such sanction thereof Comptr Munl accounts are not audited the Comptroller office and re-appropri statements cannot therefore be re there As regards audit of expen against sanctioned grants, the sanction have to be produced by the local audit for examination during local audit [This is acceptable to the AG's Office |
| (VI) Rule 24 The words or by the Deputy Comr" be added after the word "Govt" in line 2 and the words Communicated to the Comptroller in form no 4 suitably altered shall after the words should be in the blank line [ consequential to Amendments to Rules 22 and 23] | |
| Rule 27 The following the substitute made for the existing rule<br>Municipal Councils are competent to sanction all items of expenditure, including the entertainment of temporary establishments within budget limits except the following where reference the sanction of Govt in the | |

| As per draft handed in the Assembly | Expansion of the Constitution |
| --- | --- |
| Rule 18 A reads | |
| (2) Within all the standing orders and Rules framed by Government are duly observed. | |
| Rule 19 (a) In para (6) of this rule, the word Authority" be substituted for the words Order of Government" | |
| (b) In para (12) the words "Government" and "by Government" be omitted. [This is consequential to Amendment to Rule 18"] | |
| Rule 22 "The words "by Government" in the first line, and under proper sanction" in the fifth line be omitted, and the words "or by sanctioning additional grants from the closing balance" be added after savings" and the words "or the Deputy Comr., as the case may be under Rule 27 infra" after the word "Govern-ment" in the sixth line, vide Notification No. 5(1)16-II(16) dt. 16 May 41) | The words "from the closing balance may be omitted .. as the rest regarding the prescribed manner balance not to be researched as provided for in a letter No [This is available at the Assembly Secretariat] |
| (v) Rule 23 The following rule be substituted for the existing rule. Vide Part I No. 3(1)16-II(16) dt. 16 May 41) | |
| "Municipal Councils may sanction re-appropriations of budget grants under major and minor heads and may also sanction additional grants without touching on the prescribed working balance for all transfers from one head to another requiring the previous sanction of Government or the | This may be altered as follows — Except as regard to increase-penditure under "Establishments" Councils may sanction re-appro of Budget grants under major Minor heads and may also additional grants without from the prescribed working balance |

| As they might have appeared in the Assam Gazette Extraordinary | Observations of the Court |
|---|---|
| Rule 18 : The following be added as a sub para<br>The budgets of Union Municipal Committees shall be submitted to the Deputy Commissioner of the District, who is empowered to scrutinize and sanction them with or without modifications<br>Vide Home Dept Notfn No. 10/11/16 Dtd. 1.6.16 | The sub para now proposed to be added does not fit in with the existing para. The addition proposed may be worded as follows :—<br>"In the case of Union Municipalities however, the budgets shall be submitted to the Deputy Commissioner of the District who is empowered to scrutinize and sanction them with or without modifications." This is acceptable to the Govt. |
| " Rule 18 A The following rule be inserted after Rule 18 Vide Dept. Notfn No. 10/11/16 Dtd. 1.6.16<br>"The scrutiny of the budgets shall ordinarily be limited to the following points"<br>(a) Whether the budgeted receipts are framed with due regard to the actuals of the previous year<br>(b) Whether the prescribed closing balance is maintained<br>(c) Whether due provision has been made for the repayment of loans if any, due to Government or to others and for contributions for services rendered by Govt. Departments<br>(d) Whether there is any, unnecessary expenditure on Public Works (Section 177 of the Municipal Regulation) | (d) In clause (d) as now proposed the words 'Public works' should be deleted from the amendment |

The Financial

Remarks

On the Controllers note the following amendment is suggested by the Addl. Dy. Comptroller

The words "costing Rs 500 and upwards" be deleted from the existing rule

WD 1283—GPB—60 000—1 12-16—S. 21

R. S III-2]

General and Revenue Secretariat | ML File No 128 of 1914.

Serial No 48.

L

I'

(1) The Draft order making amendments to the Bye-laws and Account rules is based on the Draft above submitted by the Committee in Dec 1914 - page 3 of the notes - with some changes due to the By Commrs having suggested to substitute the words of Municipal Council by para 9 of G.O. of 16.11.1916 Page 6 - Which however as pointed out by the Committee in their note of 4.8.1, Commissioners have power with effect under Section 41 of the said Regulation as amended -

(2) In December 1914 it was suggested that the powers recommended by the Local Fund Committee for the City and other Municipal Councils may be granted also as a first instalment - pending orders of Govt on the S Scheme About 3 years have now elapsed and the first instalment is now proposed to be sanctioned -

(3) It seems however that the Draft order proposes to restrict the powers already granted by Govt in passing orders on the Local Self Govt Scheme in accordance with the recommendations placed before them -

(4) Attention is hereby invited to paras 9 & 12 of the order of 16 11 1916

'The Committee point out that while the Regulation limits Municipal Councils with very wide and comprehensive powers the actual control exercised by Govt is very very large' . 'Govt in case the powers now exercised by the Municipal Councils as in Draft Order -

NOTE—Contn sheet

WD 1288—GPB—60 000—1 12-16—S.

R S III 2]

General and Revenue Secretariat | ML File No 128 of 1914

Serial No

(1) Powers of city and town municipalities to be sanctioned by proper authority of minor rules being sanctioned and maintained by the Government

(2) The sanctioning of bye-laws by Government in passing the budget - the amounts required to be sanctioned specified matters, the subject of the sanctioning authority &c in other matters should be as little as possible -

(3) Power is given to municipal committees to make transfers from one head to another major or minor and to sanction additional grants without breaking on the prescribed minimum balance - Explain the purpose of this enabling provision as established

(5) From a reference to para 26 it will be observed that the division of powers proposed to above has been sanctioned and it rests with the local authorities by bye-laws these powers with due caution

(6) In these circumstances it is for consideration whether the draft rules which proposes to restrict the power of municipal Committees to vary the scale of establishment sanctioned in the case of employees on pay not exceeding Rs 10 or 15, and to incur expenditure on original Public Works not exceeding 1500 Rs is not against the spirit and policy of decentralisation as explained in the Govt of India's Resolution of Nov. 1916.

(7) The Municipal Account Manual was prepared by the Comptroller and it seems sufficient to authorise the Comptroller to issue any amendments of the rules contained

NOTE—Contn. sheet

WD 1283—GPB—60 000—1 12-16—S.

L. S. & Misc 36

G R S III-2

General and Revenue Secretariat

ML File No 128 of 1914

Serial No

Hon d 14-17

I'

therein in accordance with the order of Govt on the A G's Govt's scheme.

(48) The appointments of Presidents and Vice Presidents is reserved by Govt, the annual lists and Panels of names in respect of Circles and Cross Roads, Chairmen of Appeals Courts and Stations Committees against, and power is vested from to transfer on the proved recommendations or to make recommendations otherwise than on Stations Committees.

Half yearly audit of accounts is proved and and in case of incompetence or default on the part of the persons employed on the Committees Govt may withdraw the powers as Felony)

18
26 8 17

49) I agree with para 7 of A S 7's note above

MZ
8/9 1879

H V K Kindly see my note on the 5th inst

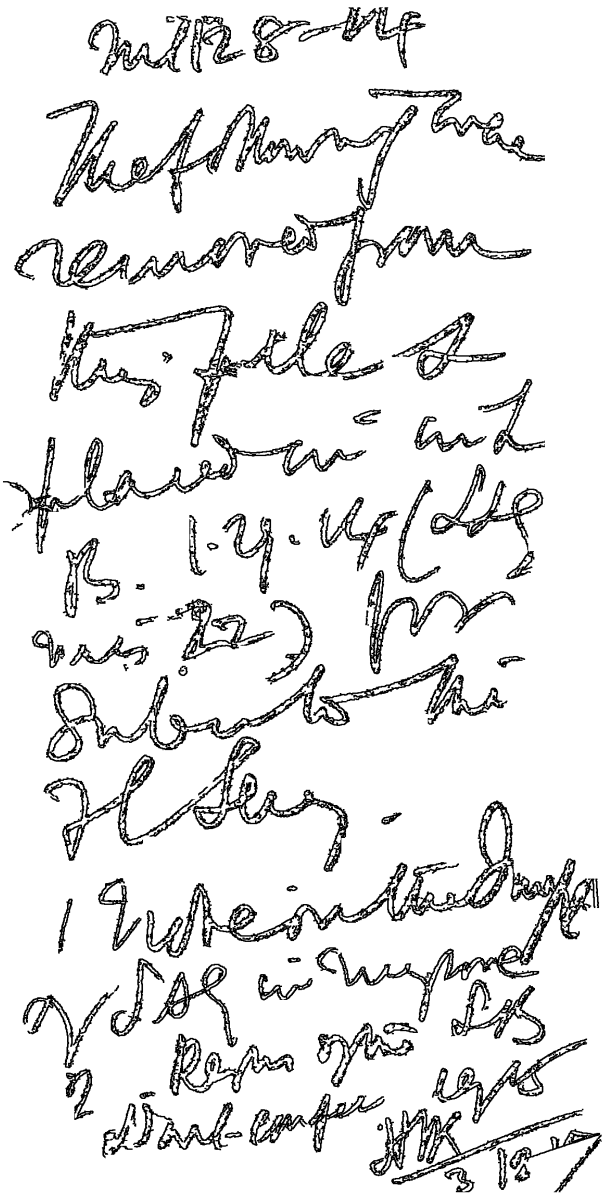
MK
11/9

IV IV)

50 Submitted

8/11 51 The Comptroller has accepted the draft proposals with certain verbal alterations and additions in arrangement, subject to the issue of this order after the rule 82 is amended

NOTE—Contn sheet



R S III-2]

General and Revenue Secretariat | Nil File No 128 of 1914

Serial No

52 The Fin. asst. Secy suggests that the changes in the rul acct manual should be proposed by the Comptroller Fin Secy after which Fl. ~~asst~~ Secy. The order may issue as suggested by the Comptroller after the rule has become law, the Comptroller issuing corrections slips to the acct ~~&~~ manual in accordance with the order

53 The Fin asst Secy remarks that the present draft restricts the powers already granted by Govt in the order of 16 11 16 But the rules has been drafted on the lines suggested by the Local Govt Secy and the d S S order itself.

MK 13/9

Rev Secy)

54 Subs for perusal. Hon may await the passing of the ~~Rules~~ Bill to amend the Ml Regs we shall then be able to consolidate all the changes ~~necessary~~ & issue the necessary orders.

RD 17 9 17 MK

27/17-9-17 2nd Member) 55 Yes Mudali 60

Yes Smith

Rec'd on 11 VI 17

NOTE—Contn. sheet 2

No. 165-
Ex 3

Office of the Deputy Commissioner
Mysore District.
Mysore, Dated 17th August 1914.
18

Ref 128-14/81

Prom

A. Subramanya Iyer, Esquire, B.A.,
Deputy Commissioner,
Mysore District.

D 1537

To

D.M.Narasinga Rao, Esquire, B.A., B.L ,
Offg. Secretary to the Government
of Mysore
General and Revenue Departments.

Sir,

I have the honour to submit herewith letter No.38 dated 13/15th August 1914 received from the President of the - Mysore City Municipal Council requesting sanction of Government for the proposed amendments to articles 23 and 27 of the New Account Manual.

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District.

From 191

To

Dated

Despatched

Received

General No

No

Enclosure No

GPE—50,000—3-1.

1914

*From*

The President, City Muni
Council, Mysore
Thro: The Deputy Commissioner

*To*

The Secy to Govt of Mysore,
Gen and Rev Depts

Dated 13th
Despatched 18th } August 1914
Received

General No 38
No

Enclosure No Nil

Requesting to move Govern
to sanction the proposed amendme
to articles 23 & 27 of the New Mu
account manual

Nil
16/8/14 FD
2/17/8/1914

Ens G W Q 125-14/81 1

No. 38

The City Municipal Office, Mysore,
Dated 13th August ....1914.

*From*

T.G.Lukshmana Rao, Esq., L.C.E.,

*President, City Municipal*
*Council, Mysore*

(Through the Deputy Commissioner,

*To*

D.M.Narasinga Rao, Esq., B.A.,B.L.,

*Secretary to the Govt of Mysore,*
*General & Revenue Depts*
Bangalore.

Sir,

I have the honor to state that the powers given to the Municipal Council in the Municipal Account Manual in articles 23 & 27 thereof are very inadequate and necessitate frequent reference to Government on small matters.

2. I request, therefore, that you will be so good as to move Government to sanction the amendments to those articles as per the accompanying memo which the Municipal Council have approved in their meeting held on 31st ultimo.

3 A copy of Council resolution on the subject is herein enclosed for kind perusal.

I have the honor to be,
Sir,
Your most obedient servant,

T.G.Lukshmana Rao
President.

M.R V.

MEMO. Encl vol 125-M

The powers given to the Municipal Council in the Municipal Account Manual in articles 23 & 27 thereof, are very - inadequate and necessitate frequent - reference to Government on small matters Considered from the point of view of decentralization of authority also, it is necessary that the Municipal Council should have enlarged powers in regard to all - ordinary matters . It is, therefore, suggested that Government be moved to sanction the following powers to the - Municipal Council in modification of the powers conferred by Articles 23 & 27 above referred to -

I For Article 23 of the - Municipal Account Manual the following may be substituted -

"Municipal Councils may sanction without reference to Government all applic-ations for transfer of funds from one minor or major head to another irrespect-ive of the purpose for which the allotment is made. All such transfers should be communicated to the Comptroller"

II For Article 27 the following may be substituted -

"Municipal Councils are - competent to sanction, within the budget limit, all disbursements except the - following which require the sanction of Government -

i Changes in the scale of permanent establishment In the case of the Bangalore & Mysore City - Municipalities, however, where the -

the permanent establishment entertained or dispensed with, does not cost more than Rs. 500/- per annum the said Councils are competent to sanction the same, provided - that the charge can be met from sanctioned budget grants in case of additions to - permanent establishments All changes made by the Councils should be immediately reported to Government and the Comptroller

ii. Entertainment of temporary establishment for more than one year

The temporary establishment that the Council is competent to sanction is to be of the nature of servants or clerks at a cost not exceeding Rs 20/- per - mensem in each case and entertainable only when the cost involved does not exceed - Rs 600/- per annum and can be met from the existing provision in the sanctioned budget, by reappropriation or otherwise

iii Expenditure on original works exceeding 2,500/- in the case of the Bangalore & Mysore City Municipalities - and Rs 500/- in the case of other - Municipalities All repairs within budget grant irrespective of cost of work, may be sanctioned by the Municipal Council

iv (Omit this)

L.Lakshmana Rao
President

M.R V

Encl 125-14/811

Proceedings of the Adjourned (fourth) meeting of the Municipal Councillors for the City of Mysore held in the Ranga - charlu Memorial Hall at 8 A.M. on Friday the 31st July 1914.

Present.

1. T.G.Lukshmana Rao, Esq., L.C.E., President.
2. C.Narayana Rao, Esq., B.A.,B.L., Vice-President.
3. A.T.Pani Esq., D.P.H., &c., Health Officer.
4. M.C.Rangiengar, Esq., B.A.,
5. Amble Anniah Pandit Esq.,
6. V.Tiruvengada Moodliyar, Esq.,
7. M.Narasimhaswamy ,Esq.,
8. Mahomed Jaffer Saheb Esq.,
9. Ponnuiah, Esq.,
10. N.Setraji Rao, Esq.,
11. Jabagirdar Madeppah Esq.,
12. N.Srikantiah, Esq.,
13. M.Amarthrajiah, Esq.,
14. Rev M.Gulliford.,

Absent.

1. F.V.Sundaram Iyer, Esq., B.A.,B.C.E., Executive Engineer, Mysore Division.
2. Mahamed Peer, Esq., B.A.,Amildar Mysore Taluk.
3. V.Venkatakrishniah, Esq.,
4. K.Seetharamiah, Esq.,
5. A.Kurrappa, Esq.,
6. Madappa, Esq.,

IV Vice-President's memo dated 8th July 1914, suggesting certain amendments to Articles 23 and 27 and of the Municipal Account Manual

Resolved that the amendment proposed be approved and recommended to Government for sanction.

Sd/- T Lukshmana Rao,

President

" C o p y "

T Lukshmana Rao

President

RVR

T.R.V.

GRS VI-71]

SUBJECT ... ... Amendments in Municipal Account Manual.

Revised draft

*Diary No. of letter replied to* ... ,

General and Revenue Secretariat

( )

*the* *191*

Date of issue

Papers under Disposal

Signed by

*this be*

*i Printed?*

*ii treated as a standing order?*

*iii published in the Gazette English part?*

*iv translated?*

*v placed at the disposal of the press?*

*vi published in the Gazette Kannada part?*

Section L.S.G

File No. 128-14

Serial No

*Proceedings of the Government of His Highness the Maharaja of Mysore*

*Read* — Letter No.38 dated the 13th August 1914 from the President of the Mysore City Municipal Council requesting sanction for amending rules 23 & 27 of the Municipal Account Manual so as to extend the powers of the Municipal Councils in certain respects as resolved by the Council at their meeting held on the 31st July 1914

2 Paragraph 69(5) of the Note on the improvement of Local Self Government in Mysore in the matter of granting

extended powers to Municipal Councils and Local Boards in certain matters.

3. Resolution No.7 of the Local Boards and Municipal Conference, 1915.

4. G.O No 3005-55 MI 132-16-1 dated the 16th November 1916 passing orders on the schema for the development of Local Self Government in Mysore.

Order No.

The following amendments to the Municipal Account Manual are ordered -

(i) Rule 18. The following be added as a sub-para

"The budgets of minor Municipal Councils shall be submitted to the Deputy Commissioner of the District, who is empowered to scrutinize and sanction them with or without modification."

(ii) The following rule be inserted after Rule 18

"18A The scrutiny of the budgets shall

X

L

List of enclosures.

para 97 Cubbon 16

Copied by

Examined by

do

G R S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

shall ordinarily be limited to the following points:-

(a) Whether the budgetted receipts are framed with due regard to the actuals of the previous years

(b) Whether the prescribed closing balance is maintained

(c) Whether due provision has been made for the repayment of loans, if any, due to Government or to others, and for contributions for services rendered by Government Departments

(d) Whether there is any extravagant expenditure on ~~public works~~ establishments (Section 177 of the Municipal Regulation)

(e) Whether all the Standing Orders and Rules framed by Government are duly observed

(iii) Rule 19. (a) In para (6) of this rule the word "Authority" be substituted for the words "Order of Government"

(b) In para (12) the words "to Government" and "by Government" be omitted

GPS—13,000—15-2-13.

(iv) Rule 22

The words "by Government" in the first line, and "under proper sanction" in the fifth line be omitted, and the words "or by sanctioning additional grants from the closing balance" be added after "savings," and the words "or the Deputy Commissioner, as the case may be under Rule 27 infra" after the word "Government" in the sixth line.

(v) Rule 23.

The following rule be substituted for the existing rule.

"Municipal Councils may sanction reappropriations of budget grants under major and minor heads and may also sanction additional grants without trenching on the prescribed working balance. For all transfers from one head to another requiring the previous sanction of Government or the Deputy Commissioner, under Rule 27 below sanction should be obtained by submitting through the Comptroller a reappropriation statement in duplicate

do

do

(G R S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

in form No 2."

(vi) Rule 24

The words "or by the Deputy Commissioner" be added after the word "Government" in line 2 and the words "communicated to the Comptroller in form No 2, suitably altered and" after the words "should be" in the same line

(vii) Rule 27

The following be substituted for the existing rule

"Municipal Councils are competent to sanction all items of expenditure, including the entertainment of temporary establishments within budget limits, except the following which require the sanction of Government in the case of City and Town Municipal Councils and of the Deputy Commissioner in the case of minor Municipal Councils -

(1) Variations in the scale of permanent

GPB—20 CM-7 7 14

permanent establishment in the case of employees on pay exceeding Rs.10

(2) Reappropriation of budget grants for the purpose of increasing expenditure under establishments

(3) Expenditure on original Public Works exceeding Rs.1,500 "

(viii) Rule 84

In para (5) general, the last sentance be deleted

(ix) Rule 85 ... The words "or Government" in the second line be deleted

(x) Rule 241

(1) The following be substituted for para (i)

"(i) Municipal Councils (and their Presidents, if duly authorized by them and to the extent or powers so authorized) may sanction, within budget limits estimates for all repair works, and for original works not exceeding Rs 1 500 in any case "

(2) In para (ii) the word "limit"

be

R. S 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

be substituted for the word "amount" and the words "by any percentage" be deleted, and for, "Rs 500" the following figures and words be substituted "Rs 1,500 in respect of any original work".

(3) In para (iii) the figures, "1,500" be substituted for "500", and the word "original" be inserted before the word "works".

2. The Comptroller is requested to issue an addenda and corrigenda slip to the Municipal Account Manual

25/7/17

25/7/17

Offg Secy to Govt, Rev Department

To

The Presidents of Bangalore and Mysore City Municipal Council
" Deputy Commissioners of Dts
" President, Sringere Municipal through the Deputy Commissioner Kadur District
" Comptroller, Mysore Governme
" Secretary to Government, Revenue Department, on spec duty

GPB—50,000—7 7 16